

STATE OF HAWAII  
Accounting Manual

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Volume I

Part 100: Introduction to the Accounting Manual

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SECTION 120: SCOPE OF THE ACCOUNTING MANUAL

The contents of this accounting manual are statewide in scope -- that is, they deal with both the departmental and the central accounting requirements of the Comptroller of the State of Hawaii, in accordance with the statutory authority provided in Section 40-2, Hawaii Revised Statutes.

Although the accounting requirements in this manual are statewide in scope, they are not stated in detailed procedures to be followed on a departmental level. The departments of the State of Hawaii are too diverse for such treatment in a single accounting manual. The departmental accounting requirements in this manual are stated broadly, but specifically and definitely enough so that requirements on the departmental level can be designed to complement the statewide system. This approach is consonant with Section 40-2, which provides in part: "The departmental and agency services of the State are respectively charged with the responsibility to maintain an adequate system of internal control and with the further responsibility to see that the internal control system continues to function effectively as designed."

It must also be recognized that there are a number of operations in the State that should maintain specialized accounting systems. Hospitals, educational institutions, airports, harbors, and highways construction and maintenance are examples of operations for which tailored accounting systems are promulgated by national trade or professional organizations. The basic, broadly stated requirements in this manual do not conflict with such specialized systems. Under the direction of the Comptroller, they are encouraged and developed so that they are supported and benefitted by the basic statewide accounting system.

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